

DTA - Equities

Country	Withholding tax rate (%)¹	Statutory deadline
ALBANIA	15	3
ARGENTINA	15	3
ARMENIA	15	3
AUSTRALIA	15	3
AUSTRIA	15	5
AZERBAIJAN	10	5
BARHAIN	10	3
BANGLADESH	15	4
BARBADOS	15	3
BELARUS	15	3
BELGIUM	15	5
BOSNIA AND HERZEGOVINA ²	15	5
BRAZIL	15	5
BULGARIA	15	5
CANADA	15	3
CHINA	10	3
CROATIA	15	3

¹ This withholding tax rate may differ if the holding is substantial. You should consult tax advisers for more information.

² The Dutch authorities have indicated that the Yugoslavia treaty applies to the republics of Bosnia-Herzegovina, Montenegro and Serbia.

Country	Withholding tax rate (%)¹	Statutory deadline
CZECH REPUBLIC	10	5
DENMARK	15	5
EGYPT	15	3
ESTONIA	15	5
FINLAND	15	5
FRANCE	15	5
GEORGIA	15	3
GERMANY	15	5
GHANA	10	3
GREECE	15	5
HONG KONG	10	3
HUNGARY	15	5
ICELAND	15	3
INDIA	15	3
INDONESIA	10	3
IRELAND	15	6
ISRAEL	15	5
ITALY	15	5
JAPAN	10	5
JORDANIA	15	3
KAZAKHSTAN	15	3
KOREA, REPUBLIC OF	15	5

Country	Withholding tax rate (%)¹	Statutory deadline
KUWAIT	10	3
LATVIA	15	5
LITHUANIA	15	5
LUXEMBOURG	15	5
MACEDONIA	15	3
MALAWI	-	
MALAYSIA	15	3
MALTA	15	5
MEXICO	15	3
MOLDOVA	15	3
MONGOLIA	15	5
MONTENEGRO ³	15	5
MOROCCO	25	3
NETHERLANDS ANTILLES ⁴	15	5
NEW ZEALAND	15	5
NIGERIA	15	3
NORWAY	15	5
OMAN	10	5
PAKISTAN	20	3

³ The Dutch authorities have indicated that the Yugoslavia treaty applies to the republics of Bosnia-Herzegovina, Montenegro and Serbia.

⁴ The treaty between the Netherlands and the Netherlands Antilles continues to apply to Curaçao, St Maarten, Bonaire, St Eustatius and Saba as from October 2010.

Country	Withholding tax rate (%)¹	Statutory deadline
PANAMA	15	3
THE PHILIPPINES	15	2
POLAND	15	5
PORTUGAL	10	5
QATAR	10	5
ROMANIA	15	5
RUSSIA	15	2
SAUDI ARABIA	10	5
SERBIA ⁵	15	5
SINGAPORE	15	3
SLOVAKIA	10	5
SLOVENIA	15	5
SOUTH AFRICA	10	3
SOVIET UNION ⁶	10	5
SPAIN	15	5
SRI LANKA	15	3
SURINAM	20	5
SWEDEN	15	5
SWITZERLAND	15	5

⁵ The Dutch authorities have indicated that the Yugoslavia treaty applies to the republics of Bosnia-Herzegovina, Montenegro and Serbia.

⁶ The DTA between the Netherlands and the Soviet Union is applicable between the Netherlands and Tajikistan and Turkmenistan.

Country	Withholding tax rate (%)¹	Statutory deadline
TAIWAN	10	5
TAJIKISTAN ⁷	15	5
THAILAND	25	3
TUNISIA	20	3
TURKEY	20	5
TURKMENISTAN ⁷	15	5
UGANDA	15	5
UKRAINE	15	3
UNITED ARAB EMIRATES	10	3
UNITED KINGDOM ⁸	10	6
UNITED STATES	15	3
UZBEKISTAN	15	3
VENEZUELA	10	2
VIETNAM	15	3
YUGOSLAVIA ⁹	15	5
ZAMBIA	15	6
ZIMBAWE	20	3

⁷ The DTA between the Netherlands and the Soviet Union is applicable between the Netherlands and Tajikistan and Turkmenistan.

⁸ If income is paid from real estate the rate is 15%.

⁹ The Dutch authorities have indicated that the Yugoslavia treaty applies to the republics of Bosnia-Herzegovina, Montenegro and Serbia.